

**STATE OF IOWA**  
**2017**  
**FINANCIAL REPORT**  
**FISCAL YEAR ENDED**  
**JUNE 30, 2017**

**16203900900000**  
**CITY CLERK**  
**PO BOX 97**  
**YALE, IA 50277**

**CITY OF** YALE, IOWA  
**DUE: December 1, 2017**

(Please correct any error in name, address, and ZIP Code)

**WHEN  
COMPLETED,  
PLEASE  
RETURN TO**  
Mary Mosiman, CPA  
Office of Auditor of State  
Lucas State Office Building  
321 E. 12th Street, 2nd Floor  
Des Moines, IA 50319

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

**ALL FUNDS**

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	76,261		76,261	72,102
Less: Uncollected property taxes-levy year	0		0	
<b>Net current property taxes</b>	<b>76,261</b>		<b>76,261</b>	<b>72,102</b>
Delinquent property taxes	0		0	
TIF revenues	0		0	
Other city taxes	22,386	0	22,386	24,724
Licenses and permits	465	0	465	465
Use of money and property	457	0	457	500
Intergovernmental	44,486	0	44,486	65,153
Charges for fees and service	21,169	34,777	55,946	55,500
Special assessments	0	0	0	
Miscellaneous	(230)	0	-230	2,000
Other financing sources	0	0	0	
<b>Total revenues and other sources</b>	<b>164,994</b>	<b>34,777</b>	<b>199,771</b>	<b>220,444</b>
<b>Expenditures and Other Financing Uses</b>				
Public safety	23,610	0	23,610	29,936
Public works	63,711	0	63,711	66,800
Health and social services	1,645	0	1,645	3,000
Culture and recreation	9,861	0	9,861	10,900
Community and economic development	3,263	0	3,263	4,000
General government	31,880	0	31,880	41,759
Debt service	0	0	0	
Capital projects	0	0	0	
<b>Total governmental activities expenditures</b>	<b>133,970</b>	<b>0</b>	<b>133,970</b>	<b>156,395</b>
Business type activities	0	24,749	24,749	33,200
<b>Total ALL expenditures</b>	<b>133,970</b>	<b>24,749</b>	<b>158,719</b>	<b>189,595</b>
Other financing uses, including transfers out	0	0	0	
<b>Total ALL expenditures/And other financing uses</b>	<b>133,970</b>	<b>24,749</b>	<b>158,719</b>	<b>189,595</b>
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	<b>31,024</b>	<b>10,028</b>	<b>41,052</b>	<b>30,849</b>
Beginning fund balance July 1, 2016	349,447	-1,623	347,824	326,102
Ending fund balance June 30, 2017	380,471	8,405	388,876	356,951

**Note** - These balances do not include \$ \_\_\_\_\_ held in non-budgeted internal service funds; \$ \_\_\_\_\_ held in Pension Trust Funds; \$ \_\_\_\_\_ held in Private Purpose Trust funds and \$ \_\_\_\_\_ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2017	Amount - Omit cents	Indebtedness at June 30, 2017	Amount - Omit cents
General obligation debt	\$ 0	Other long-term debt	\$ 0
Revenue debt	\$ 0	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 615,797

**CERTIFICATION**

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk	Telephone →	Area Code	Number Extension
Signature of Mayor or other City official (Name and Title)			Date signed

**PLEASE PUBLISH THIS PAGE ONLY**

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017						CITY OF YALE						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
1	<b>Section A - TAXES</b>											1		
2	<b>Taxes levied on property</b>	73,235	3,026					76,261			76,261	2		
3	Less: Uncollected property taxes - Levy year							0			0	3		
4	Net current property taxes	73,235	3,026		0	0		76,261		T01	76,261	4		
5	Delinquent property taxes							0		T01	0	5		
6	<b>Total property tax</b>	73,235	3,026		0	0	0	76,261			76,261	6		
7	<b>TIF revenues</b>							0		T01	0	7		
8	<b>Other city taxes</b>													
8	Utility tax replacement excise taxes							0		T15	0	8		
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9		
10	Parimutuel wager tax							0		C30	0	10		
11	Gaming wager tax							0		C30	0	11		
12	Mobile home tax							0		T19	0	12		
13	Hotel/motel tax							0		T19	0	13		
14	Other local option taxes		22,386					22,386		T09	22,386	14		
15	<b>TOTAL OTHER CITY TAXES</b>	0	22,386	0	0	0	0	22,386	0		22,386	15		
16	<b>Section B - LICENSES AND PERMITS</b>	465						465		T29	465	16		
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17		
18	Interest	457						457		U20	457	18		
19	Rents and royalties							0		U40	0	19		
20	Other miscellaneous use of money and property							0		U20	0	20		
21								0			0	21		
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	457	0	0	0	0	0	457	0		457	22		
23												23		
24	<b>Section D - INTERGOVERNMENTAL</b>											24		
25												25		
26	<b>Federal grants and reimbursements</b>											26		
27	Federal grants							0		B89	0	27		
28	Community development block grants							0		B50	0	28		
29	Housing and urban development							0		B50	0	29		
30	Public assistance grants							0		B79	0	30		
31	Payment in lieu of taxes							0		B30	0	31		
32								0			0	32		
33	<b>Total Federal grants and reimbursements</b>	0	0	0	0	0	0	0	0		0	33		
34												34		
35												35		
36												36		
37												37		
38												38		
39												39		
40												40		

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF YALE		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		26,276					26,276		C46	26,276	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants							0		C89	0	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim							0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	0	26,276	0	0	0	0	26,276	0		26,276	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service							0		D89	0	64
65	Township contributions	18,210						18,210		D89	18,210	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	18,210	0	0	0	0	0	18,210	0		18,210	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	18,210	26,276	0	0	0	0	44,486	0		44,486	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	34,777	A91	34,777	73
74	Sewer							0		A80	0	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A60	0	77
78	Airport							0		A01	0	78
79	Landfill/garbage	21,169						21,169		A81	21,169	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF YALE		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges							0		A61	0	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	21,169	0	0	0	0	0	21,169	34,777		55,946	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	-230						-230		U99	-230	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise							0		U11	0	110
111	Fines							0		U30	0	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify							0			0	113
114								0			0	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	-230	0	0	0	0	0	-230	0		-230	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF YALE						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)		
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	113,306	51,688	0	0	0	0	164,994	34,777		199,771	121	
122												122	
123	Section H - OTHER FINANCING SOURCES											123	
124	Proceeds of capital asset sales							0		NR	0	124	
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125	
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126	
127	Regular transfers in and interfund loans							0			0	127	
128	Internal TIF loans and transfers in							0			0	128	
129								0			0	129	
130								0			0	130	
131	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0	0	0	0		0	131	
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	113,306	51,688	0	0	0	0	164,994	34,777		199,771	132	
133												133	
134	Beginning fund balance July 1, 2016	283,726	65,721					349,447	-1,623		347,824	134	
135												135	
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	397,032	117,409	0	0	0	0	514,441	33,154		547,595	136	
137												137	
138												138	
139												139	
140												140	
141												141	
142												142	
143												143	
144												144	
145												145	
146												146	
147												147	
148												148	
149												149	
150												150	
151												151	
152												152	
153												153	
154												154	
155												155	
156												156	
157												157	
158												158	
159												159	

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017						CITY OF YALE						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
1	Section A — PUBLIC SAFETY											1				
2	Police department/Crime prevention — Current operation							0		E62	0	2				
3	Purchase of land and equipment							0		G62	0	3				
4	Construction							0		F62	0	4				
5	Jail — Current operation							0		E04	0	5				
6	Purchase of land and equipment							0		G04	0	6				
7	Construction							0		F04	0	7				
8	Emergency management — Current operation	738						738		E89	738	8				
9	Purchase of land and equipment							0		G89	0	9				
10	Flood control — Current operation							0		E59	0	10				
11	Purchase of land and equipment							0		G59	0	11				
12	Construction							0		F59	0	12				
13	Fire department — Current operation	20,757						20,757		E24	20,757	13				
14	Purchase of land and equipment							0		G24	0	14				
15	Construction							0		F24	0	15				
16	Ambulance — Current operation	1,850						1,850		E32	1,850	16				
17	Purchase of land and equipment							0		G32	0	17				
18	Building inspections — Current operation							0		E66	0	18				
19	Purchase of land and equipment							0		G66	0	19				
20	Construction							0		F66	0	20				
21	Miscellaneous protective services — Current operation							0		E66	0	21				
22	Purchase of land and equipment							0		G66	0	22				
23	Construction							0		F66	0	23				
24	Animal control — Current operation							0		E32	0	24				
25	Purchase of land and equipment							0		G32	0	25				
26	Construction							0		F32	0	26				
27	Other public safety — Current operation	265						265		E89	265	27				
28	Purchase of land and equipment							0		G89	0	28				
29								0			0	29				
30								0			0	30				
31								0			0	31				
32								0			0	32				
33								0			0	33				
34								0			0	34				
35								0			0	35				
36								0			0	36				
37								0			0	37				
38								0			0	38				
39								0			0	39				
40	TOTAL PUBLIC SAFETY	23,610	0		0	0	0	23,610			23,610	40				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF YALE		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	5,929	30,286					36,215		E44	36,215	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	8,195						8,195		E44	8,195	48
49	Traffic control safety — Current operation		49					49		E44	49	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		747					747		E44	747	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	18,505						18,505		E81	18,505	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	32,629	31,082		0	0	0	63,711			63,711	80

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF YALE			<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)		
81	Section C — HEALTH AND SOCIAL SERVICES											81	
82	Welfare assistance — Current operation							0		E79	0	82	
83	Purchase of land and equipment							0		G79	0	83	
84	City hospital — Current operation							0		E36	0	84	
85	Purchase of land and equipment							0		G36	0	85	
86	Construction							0		F36	0	86	
87	Payments to private hospitals — Current operation							0		E36	0	87	
88	Health regulation and inspections — Current operation							0		E32	0	88	
89	Purchase of land and equipment							0		G32	0	89	
90	Construction							0		F32	0	90	
91	Water, air, and mosquito control — Current operation	1,645						1,645		E32	1,645	91	
92	Purchase of land and equipment							0		G32	0	92	
93	Construction							0		F32	0	93	
94	Community mental health — Current operation							0		E32	0	94	
95	Purchase of land and equipment							0		G32	0	95	
96	Construction							0		F32	0	96	
97	Other health and social services — Current operation							0		E79	0	97	
98	Purchase of land and equipment							0		G79	0	98	
99	Construction							0		F79	0	99	
100								0			0	100	
101								0			0	101	
102								0			0	102	
103	TOTAL HEALTH AND SOCIAL SERVICES	1,645	0		0	0	0	1,645			1,645	103	
104												104	
105												105	
106												106	
107												107	
108												108	
109												109	
110												110	
111												111	
112												112	
113												113	
114												114	
115												115	
116												116	
117												117	
118												118	
119												119	
120												120	



Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF YALE		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	900						900		E52	900	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	5,181						5,181		E61	5,181	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	3,780						3,780		E61	3,780	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	9,861	0		0	0	0	9,861			9,861	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	2,659						2,659		E89	2,659	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	604						604		E89	604	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	3,263	0	0	0	0	0	3,263			3,263	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF YALE		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	2,120	162					2,282		E29	2,282	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	9,506	1,343					10,849		E23	10,849	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	729						729		E25	729	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	6,072						6,072		E31	6,072	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	7,218						7,218		E89	7,218	171
172	Other general government — Current operation	4,730						4,730		E89	4,730	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	30,375	1,505	0	0	0	0	31,880			31,880	176
177	Section G — DEBT SERVICE							0			0	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	0	0	0	0			0	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	101,383	32,587	0	0	0	0	133,970			133,970	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF YALE		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								24,749	E91	24,749	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation									E80	0	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF YALE							<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)				
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237			
238	Other business type — Current operation									E89	0	238			
239	Purchase of land and equipment									G89	0	239			
240	Construction									F89	0	240			
241												241			
242	Enterprise Debt Service										0	242			
243	Enterprise Capital Projects										0	243			
244	Enterprise TIF Capital Projects										0	244			
245	Internal service funds — Specify											245			
246											0	246			
247											0	247			
248											0	248			
249											0	249			
250											0	250			
251	TOTAL BUSINESS TYPE ACTIVITIES								24,749		24,749	251			
252												252			
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	101,383	32,587	0	0	0	0	133,970	24,749		158,719	253			
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254			
255	Regular transfers out							0			0	255			
256	Internal TIF loans/repayments and transfers out							0			0	256			
257								0			0	257			
258	TOTAL OTHER FINANCING USES	0	0	0	0	0	0	0	0		0	258			
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	101,383	32,587	0	0	0	0	133,970	24,749		158,719	259			
260												260			
261	Ending fund balance June 30, 2017:											261			
262	Governmental:											262			
263	Nonspendable							0			0	263			
264	Restricted		84,822					84,822			84,822	264			
265	Committed							0			0	265			
266	Assigned							0			0	266			
267	Unassigned	295,649						295,649			295,649	267			
268	Total Governmental	295,649	84,822	0	0	0	0	380,471			380,471	268			
269	Proprietary								8,405		8,405	269			
270	Total ending fund balance June 30, 2017	295,649	84,822	0	0	0	0	380,471	8,405		388,876	270			
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	397,032	117,409	0	0	0	0	514,441	33,154		547,595	271			
272												272			

<b>Part III</b>	<b>INTERGOVERNMENTAL EXPENDITURES</b> <span style="float: right;"><b>CITY OF YALE</b></span> Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose		Amount paid to other local governments				Purpose		Amount paid to State		
Correction.....		M05 \$				Highways.....		L44 \$		
Health.....		M32				All other.....		L89 \$		
Highways.....		M44								
Transit subsidies.....		M94								
Libraries.....		M52 900								
Police protection.....		M62								
Sewerage.....		M80								
Sanitation.....		M81								
All other.....		M89 \$ 1,471								
<b>Part IV</b>	<b>SALARIES AND WAGES</b> Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
										Amount - Omit cents
Total salaries and wages paid.....										200 \$ 31,739
<b>Part V</b>	<b>DEBT OUTSTANDING, ISSUED, AND RETIRED</b>									
<b>A. Long-term debt</b>		Debt during the fiscal year		Debt Outstanding JUNE 30, 2017				Interest paid this year		
Purpose	Debt outstanding JULY 1, 2016 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)		
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$		
2. Sewer utility	19U 0	29U	39U	49U	49U	49U	49U	189		
3. Electric utility	19U	29U	39U	49U	49U	49U		192		
4. Gas utility	19U	29U	39U	49U	49U	49U		193		
5. Transit-bus	19U	29U	39U	49U	49U	49U		194		
6. Industrial Revenue	19T	24T	34T		44T	44T		189		
7. Mortgage revenue	19T	24T	34T		44T	44T		189		
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189		
Other-Specify	19U	29U	39U	49U	49U	49U	49U	189		
9.	19U	29U	39U	49U	49U	49U	49U	189		
10.	19U	29U	39U	49U	49U	49U	49U	189		
11.	19U	29U	39U	49U	49U	49U	49U	189		
12.	19U	29U	39U	49U	49U	49U	49U	189		
13.	19U	29U	39U	49U	49U	49U	49U	189		
14.	19U	29U	39U	49U	49U	49U	49U	189		
<b>Total long-term debt</b>	0	0	0	0	0	0	0	0		
<b>B. Short-term debt</b>		Outstanding as of JULY 1, 2016				Amount - Omit cents				
		61V \$								
		Outstanding as of JUNE 30, 2017				64V \$ 0				
						Amount - Omit cents				
<b>Part VI</b>	<b>DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</b>									
Assessed Valuations by Levy Authority and County, AY2015/FY2017										
Actual valuation -- January 1, 2015					\$	12,315,945	x .05 = \$	615,797		
<b>Part VII</b>	<b>CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2017</b>									
Type of asset	Bond and interest funds (a)		Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)				
<b>Cash and investments</b> - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01		W31	W61						
	\$ 388,877		\$			388,877				
REMARKS						V98				